

Public Servants  
Disclosure Protection  
Tribunal Canada



Tribunal de la protection  
des fonctionnaires  
divulgateurs Canada

**Public Servants Disclosure  
Protection Tribunal**

**Quarterly Financial Report 2013-2014**

For the period ending June 30, 2013 (1<sup>st</sup> Quarter)

## Introduction

This quarterly report has been prepared by management as required by section 65.1 of the *Financial Administration Act* and in the form and manner prescribed by the Treasury Board. This report should be read in conjunction with the Main Estimates as well as *Canada's Economic Action Plan 2012 (Budget 2012)*.

It has not been subject to an external audit or review.

A summary description of the Registry of the Public Servants Disclosure Protection Tribunal's program activity can be found in Part II of the Main Estimates.

## Basis of Presentation

This quarterly report has been prepared by management using an expenditure basis of accounting. The accompanying Statement of Authorities includes the Registry's spending authorities granted by Parliament and those used by the Registry, consistent with the Main Estimates for the 2013-2014 fiscal year.

The authority of Parliament is required before moneys can be spent by the Government. Approvals are given in the form of annually approved limits through appropriation acts or through legislation in the form of statutory spending authority for specific purposes.

As part of the Parliamentary business of supply, the Main Estimates must be tabled in Parliament on or before March 1 preceding the new fiscal year. Budget 2012 was tabled in Parliament on March 29, after the tabling of Main Estimates on February 28, 2012. As a result the measures announced in the Budget 2012 could not be reflected in the 2012-2013 Main Estimates.

In fiscal year 2012-2013, frozen allotments were established by Treasury Board Authority in departmental votes to prohibit the spending of funds already identified as saving measures in Budget 2012. In 2013-2014, the changes to departmental authorities were reflected in the 2013-2014 Main Estimates tabled in Parliament.

This quarterly report has been prepared using a special purpose financial reporting framework designed to meet financial information needs with respect to the use of spending authorities.

The Registry uses the full accrual method of accounting to prepare and present its annual departmental financial statements. These statements form part of the departmental performance reporting process. The spending authorities voted by Parliament remain on an expenditure basis.

### **Highlights of fiscal quarter and fiscal year to date (YTD) results**

Compared to last fiscal year, total expenditures of \$ 215,000 recorded during the first quarter of this fiscal year (April 1<sup>st</sup> to June 30<sup>th</sup> 2013) exceed total expenditures of \$150,000 incurred during the same period last fiscal year. The table of Departmental Budgetary Expenditures by Standard Object shows that the difference is mainly due to total credits of \$92,000 processed in the first quarter of 2012-2013.

It is important to note that salary expenditures incurred in the first quarter of 2013-2014 have decreased by 32,000 (17%) compared to the same period last fiscal year as a result of the departure of the Registry Officer and the abolishment of the Deputy Registrar position. Professional services costs have also decreased by \$6,000 (19%) because a consultant was hired to assist with the implementation on the Treasury Board Policy in June 2012. These services were not required this fiscal year.

The Registry spent 11.7% of its authorities in the first quarter of 2013-2014 compared to 8.2% in the first quarter of last fiscal year.

### **Risks and Uncertainties**

This quarterly report reflects the results of the current fiscal period in relation to the Main Estimates for which full supply was released on June 20, 2013.

The Registry is funded through voted parliamentary spending authorities and statutory authorities for program expenditures. As a result, its operations are affected by changes in funding approved by Parliament.

It is impossible for the Registry to predict how many cases it will receive on an annual basis. Effectively managing human and financial resources in this type of environment is challenging. The organization needs to ensure that it has a sufficient number of employees to provide the support required by the Tribunal. However, it must guard against having too many employees to avoid wasting talent as well as public funds.

### **Significant changes in relation to operations, personnel and programs**

The former Tribunal's Registrar and Deputy Head accepted an assignment through the Interchange Canada Program and a new Registrar and Deputy Head was appointed on an interim basis in March 2013.

### **Budget 2012 Implementation**

The Registry has not been directly affected by any of the cost containment measures announced in Budget 2012. However, the organization is committed to reduce its operating expenditures by 5% in 2013-2014 and continues to manage public funds with prudence and probity, and with a view to ensuring that resources are used efficiently and economically. The Registry has access to hearing rooms and videoconferencing services free of charge, it shares employees with other administrative tribunals, and it undertakes joint projects with other organizations.

Approved by:

**Stuart Campbell**  
A/Registrar and Deputy Head  
Chief Financial Officer  
August 21<sup>st</sup> 2013

# Registry of the Public Servants Disclosure Protection Tribunal

For the quarter ended June 30, 2013

## STATEMENT OF AUTHORITIES *(unaudited)*

	Fiscal year 2013-2014			Fiscal year 2012-2013		
	Total available for use for the year ending March 31, 2014	Used during the quarter ended June 30, 2013	Year to date used at quarter end	Total available for use for the year ending March 31, 2013	Used during the quarter ended June 30, 2012	Year to date used at quarter end
<i>(In thousands of dollars)</i>						
Vote 120 - Net operating expenditures	1,646	168	168	1,644	102	102
Budgetary statutory authorities	188	47	47	190	48	48
Total budgetary authorities	1,834	215	215	1,834	150	150
TOTAL AUTHORITIES	1,834	215	215	1,834	150	150

# Registry of the Public Servants Disclosure Protection Tribunal

For the quarter ended June 30, 2013

## Departmental budgetary expenditures by Standard Object *(unaudited)*

*(In thousands of dollars)*

	Fiscal year 2013-2014			Fiscal year 2012-2013		
	Planned expenditures for the year ending March 31, 2014	Expended during the quarter ended June 30, 2013	Year to date used at quarter end	Planned expenditures for the year ending March 31, 2013	Expended during the quarter ended June 30, 2012	Year to date used at quarter end
<b>Expenditures</b>						
Personnel	1,270	156	156	1,270	188	188
Transportation and communications	30	4	4	44	5	5
Information	20	3	3	3	-	-
Professional and special services	335	25	25	301	31	31
Rentals	80	21	21	96	1	1
Repair and maintenance	9	-	-	5	-	-
Utilities, materials and supplies	40	4	4	45	8	8
Acquisition of land, buildings and works	-	-	-	10	-	-
Acquisition of machinery and equipment	50	2	2	19	9	9
Other subsidies and payments	-	-	-	41	(92)	(92)
<b>TOTAL BUDGETARY EXPENDITURES</b>	<b>1,834</b>	<b>215</b>	<b>215</b>	<b>1,834</b>	<b>150</b>	<b>150</b>